IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 1 of 1989

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE K.A.PUJ

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

MANIBHAI & BROTHERS

Versus

COMMISSIONER OF INCOME-TAX

Appearance:
1. INCOME TAX REFERENCE No. 1 of 1989
SERVED BY RPAD - (N) for Petitioner No. 1
MR MANISH R BHATT for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE K.A.PUJ

Date of decision: 04/07/2002

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

Mr Manish R Bhatt, learned senior standing counsel appears for the respondent-Commissioner of

Income-tax, Baroda.

This is a reference at the instance of the assessee. Though served, none appears for the applicant-assessee nor is any paper book filed.

Since the reference is pending since 1988 and none appears for the applicant-assessee in the reference at the instance of the assessee, we decline to answer the question/s and dispose of the reference accordingly.

The reference accordingly stands disposed of.

(M.S. Shah, J.) (K.A. Puj, J.)

sundar/-